

**Ad Hoc Expert Group Meeting on “2011 Update of the UN Model
Double Taxation Convention between Developing and Developed Countries”
(UN Headquarters, New York, 9-10 June 2011)**

Purpose and outcome

The purpose of the above-mentioned Expert Group Meeting (EGM) is to bring together several Members of the UN Committee of Experts on International Cooperation in Tax Matters (the Committee), and other key participants with an expertise in international taxation and tax treaties in order to consider aspects of the 2011 update of the UN Model Double Taxation Convention between Developed and Developing Countries (the UN Model). The EGM will assist the Subcommittee on the UN Model Tax Convention Update and the Secretariat in the work on revising the UN Model and will contribute to its modern, polished, and consistent 2011 update reflecting developing country circumstances and priorities. It is expected to further increase the Model’s status and acceptance as the preferred basis for bilateral treaty negotiations involving developing countries.

The EGM will consider the decisions regarding changes to articles of the UN Model that have already been agreed upon by the Committee with the view to:

- (i) Checking technical and consistency issues, as well as textual accuracy;
- (ii) Examining other straight forward and non-controversial changes with the view of improving the model’s modernity, relevance, readability, consistency, and accuracy, to be presented for individual approval by the Committee under written procedures or at the next annual session as appropriate;
- (iii) Identifying for the Committee’s consideration any other issues that need to be addressed as part of the 2011 update as well as issues for possible future consideration as part of a “rolling” revision of the Model;
- (iv) Elimination of typographical errors.

The EGM will focus on what could realistically be agreed upon by the Committee in October 2011, rather than on re-opening decisions of the Committee. The Secretariat, however, will record the longer-term proposals that naturally emerge from these immediate discussions for the future work of the Committee with a view to future “rolling” updates of the UN Model.

A report will be provided to the annual session of the Committee in October 2011, where the 2011 Model will be finalized.

Background of the 2011 Model update

The current version of the UN Model was agreed